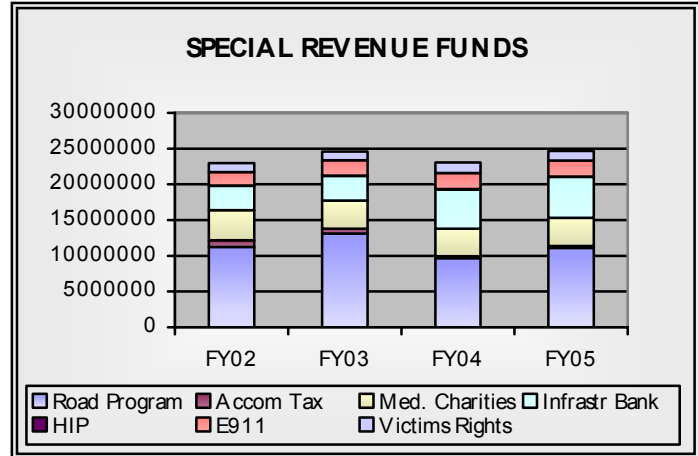


## COUNTY OF GREENVILLE SPECIAL REVENUE FUND

The Special Revenue Fund in this budget document includes Road Paving, Accommodations Tax, Medical Charities, Infrastructure Bank, Home Incarceration Program, E-911, and Victims Rights. There are many types of other special revenue programs that are approved throughout the year, but these are required to have individual County Council approval during the annual budget process. The following chart shows the revenue and expenditure summary for these Special Revenue Funds.



| SPECIAL REVENUE FUND SUMMARY          |                     |                      |                     |                     |                             |
|---------------------------------------|---------------------|----------------------|---------------------|---------------------|-----------------------------|
|                                       | FY2002<br>ACTUAL    | FY2003<br>PROJECTION | FY2004<br>BUDGET    | FY2005<br>BUDGET    | TOTAL<br>BIENNIUM<br>BUDGET |
| <b>REVENUES</b>                       |                     |                      |                     |                     |                             |
| ACCOMMODATIONS TAX                    | \$822,237           | \$692,513            | \$283,883           | \$283,883           | \$567,766                   |
| E-911                                 |                     |                      |                     |                     |                             |
| INTERGOVERNMENTAL                     | 602,474             | 400,121              | 400,121             | 400,121             | 800,242                     |
| OTHER                                 | 1,299,748           | 1,765,716            | 1,842,167           | 1,856,107           | 3,698,274                   |
| HOME INCARCERATION PROGRAM            |                     |                      |                     |                     |                             |
| OTHER                                 | 22,324              | -                    | -                   | -                   | -                           |
| TRANSFER FROM GENERAL FUND            | 25,000              | 37,776               | 37,776              | 37,776              | 75,552                      |
| INFRASTRUCTURE BANK/RESERVE           |                     |                      |                     |                     |                             |
| PROPERTY TAXES INCLUDING DELINQUENT   | 3,569,069           | 4,144,518            | 4,410,063           | 4,554,932           | 8,964,995                   |
| OTHER                                 | 356,581             | 135,179              | 92,410              | 128,299             | 220,709                     |
| FUND BALANCE CONTRIBUTION             | 1,079,807           | 1,435,952            | -                   | -                   | -                           |
| MEDICAL CHARITIES                     |                     |                      |                     |                     |                             |
| PROPERTY TAXES INCLUDING DELINQUENT   | 4,060,667           | 3,715,985            | 3,768,529           | 3,843,900           | 7,612,429                   |
| STATE SHARED TAXES                    | 137,582             | 120,455              | 108,410             | 98,274              | 206,684                     |
| OTHER                                 | 28,245              | 92,018               | -                   | -                   | -                           |
| FUND BALANCE CONTRIBUTION             | -                   | -                    | 1,000,000           | -                   | 1,000,000                   |
| ROAD PAVING                           |                     |                      |                     |                     |                             |
| ROAD MAINTENANCE FEES                 | 4,901,455           | 4,100,000            | 4,300,000           | 4,300,000           | 8,600,000                   |
| BOND ISSUES                           | 6,368,734           | 7,982,302            | 8,540,000           | -                   | 8,540,000                   |
| TRANSFER FROM INFRASTRUCTURE BANK     | 2,305,000           | 2,558,000            | -                   | -                   | -                           |
| FUND BALANCE CONTRIBUTION             | -                   | -                    | -                   | 6,801,000           | 6,801,000                   |
| VICTIM'S WITNESS                      |                     |                      |                     |                     |                             |
| INTERGOVERNMENTAL                     | 3,675,187           | 1,200,000            | 1,630,488           | 1,355,079           | 2,985,567                   |
| <b>TOTAL BY DIVISION</b>              | <b>\$29,254,110</b> | <b>\$28,380,535</b>  | <b>\$26,413,847</b> | <b>\$23,659,371</b> | <b>\$50,073,218</b>         |
| <b>EXPENDITURES</b>                   |                     |                      |                     |                     |                             |
| ACCOMMODATIONS TAX                    | \$822,237           | \$692,513            | \$283,883           | \$283,883           | \$567,766                   |
| E-911                                 |                     |                      |                     |                     |                             |
| EXPENDITURES                          | 1,304,063           | 2,165,837            | 2,242,288           | 2,256,228           | 4,498,516                   |
| FUND BALANCE CONTRIBUTION             | 598,159             | -                    | -                   | -                   | -                           |
| HOME INCARCERATION PROGRAM            |                     |                      |                     |                     |                             |
| EXPENDITURES                          | 4,535               | 37,776               | 37,776              | 37,776              | 75,552                      |
| FUND BALANCE CONTRIBUTION             | 42,789              | -                    | -                   | -                   | -                           |
| INFRASTRUCTURE BANK/RESERVE           |                     |                      |                     |                     |                             |
| ECONOMIC DEVELOPMENT                  | 500,336             | 500,000              | 570,096             | 588,011             | 1,158,107                   |
| TRANSFER TO DEBT SERVICE/ROAD PROGRAM | 4,505,121           | 5,215,649            | 2,817,746           | 3,045,935           | 5,863,681                   |
| FUND BALANCE CONTRIBUTION             | -                   | -                    | 1,114,631           | 1,049,285           | 2,163,916                   |
| MEDICAL CHARITIES                     |                     |                      |                     |                     |                             |
| MEDICAL SERVICES                      | 3,507,651           | 3,928,458            | 3,876,939           | 3,942,174           | 7,819,113                   |
| TRANSFER TO GENERAL FUND              | -                   | -                    | 1,000,000           | -                   | 1,000,000                   |
| CONTRIBUTION TO FUND BALANCE          | 718,843             | -                    | -                   | -                   | -                           |
| ROAD PAVING                           |                     |                      |                     |                     |                             |
| ROAD PROJECTS                         | 10,116,543          | 13,100,000           | 9,650,000           | 11,101,000          | 20,751,000                  |
| FUND BALANCE CONTRIBUTION             | 3,458,646           | 1,540,302            | 3,190,000           | -                   | 3,190,000                   |
| VICTIM'S RIGHTS                       |                     |                      |                     |                     |                             |
| EXPENDITURES                          | 1,272,039           | 1,200,000            | 1,630,488           | 1,355,079           | 2,985,567                   |
| FUND BALANCE CONTRIBUTION             | 2,403,148           | -                    | -                   | -                   | -                           |
| <b>TOTAL BY EXPENDITURE</b>           | <b>\$29,254,110</b> | <b>\$28,380,535</b>  | <b>\$26,413,847</b> | <b>\$23,659,371</b> | <b>\$50,073,218</b>         |
| <b>POSITION SUMMARY</b>               | <b>56.00</b>        | <b>59.00</b>         | <b>59.00</b>        | <b>59.00</b>        |                             |

**ACCOMMODATIONS TAX**

The County Accommodations Tax Advisory Committee presents a recommendation to fund projects submitted by agencies and/or organizations for FY2004. The County received 28 applications requesting a total of \$775,400. The Committee reviewed all applications and determined the eligibility of each based on state accommodations tax law. Other factors used in the decision-making process were the need for funding and availability of tax funds in the new year. The projected funds available for project appropriation, based on prior year receipts and current room night usage, are \$283,883

| <b>COUNTY OF GREENVILLE<br/>ACCOMMODATIONS TAX<br/>FY2004 FUNDING FOR PROJECTS</b> |                   |
|--|-------------------|
| Projected Revenue FY2004   | \$ 692,513        |
| Greenville County  | 25,000            |
| Greenville County (5%)   | 33,376            |
| Greenville Convention & Visitor's Bureau (30%)                                     | 200,254           |
| Capital Allocation   | 150,000           |
| <b>Total Funds Available for Projects</b>  | <b>\$ 283,883</b> |

**E-911**

The E-911 Division is part of the Greenville County's Sheriff's Office, although its funding is allocated in Special Revenue. This service is set up to provide an easily recognizable telephone number in emergency situations that will function county-wide to connect all municipal, special service districts and EMS services. A tariff is placed on the phone bills of Greenville County residents to support this service.

**Budget Highlights**

The two-year budget for E-911 for FY2004 and FY2005 is \$4,498,516. The budget provides for 10.00 full-time equivalent positions.

| <i>E911</i>             | FY2002<br>ACTUAL   | FY2003<br>PROJECTION | FY2004<br>BUDGET   | FY2005<br>BUDGET   | TOTAL<br>BIENNIUM<br>BUDGET |
|-------------------------|--------------------|----------------------|--------------------|--------------------|-----------------------------|
| PERSONNEL SERVICES      | \$434,459          | \$450,217            | \$526,668          | \$540,608          | \$1,067,276                 |
| OPERATING EXPENSES      | 67,259             | 148,620              | 149,720            | 149,720            | 299,440                     |
| CONTRACTUAL CHARGES     | 680,182            | 1,092,000            | 1,095,900          | 1,095,900          | 2,191,800                   |
| CAPITAL OUTLAY          | 122,163            | 475,000              | 470,000            | 470,000            | 940,000                     |
| <b>TOTALS</b>           | <b>\$1,304,063</b> | <b>\$2,165,837</b>   | <b>\$2,242,288</b> | <b>\$2,256,228</b> | <b>\$4,498,516</b>          |
| <b>POSITION SUMMARY</b> | <b>7.00</b>        | <b>10.00</b>         | <b>10.00</b>       | <b>10.00</b>       |                             |

The following chart shows the estimated financial sources and expenditures for the E-911 special revenue fund.

**FY2002-FY2005 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 SPECIAL REVENUE FUND – E-911  
 (FOR BUDGETARY PURPOSES ONLY)**

|  | <b>FY2002<br/>ACTUAL</b> | <b>FY2003<br/>PROJECTION</b> | <b>FY2004<br/>BUDGET</b> | <b>FY2005<br/>BUDGET</b> |
|--|--------------------------|------------------------------|--------------------------|--------------------------|
| Financial Sources  |                          |                              |                          |                          |
| Property Taxes   | \$ -                     | \$ -                         | \$ -                     | \$ -                     |
| County Offices   | -                        | -                            | -                        | -                        |
| Intergovernmental  | 602,474                  | 400,121                      | 400,121                  | 400,121                  |
| Other  | 1,299,748                | 1,765,716                    | 1,842,167                | 1,856,107                |
| <b>Total Estimated Financial Sources</b>                   | <b>1,902,222</b>         | <b>2,165,837</b>             | <b>2,242,288</b>         | <b>2,256,228</b>         |
| Expenditures   |                          |                              |                          |                          |
| Administrative Services                                    | \$ -                     | \$ -                         | \$ -                     | \$ -                     |
| General Services   | -                        | -                            | -                        | -                        |
| Human Resources  | -                        | -                            | -                        | -                        |
| Public Works   | -                        | -                            | -                        | -                        |
| Public Safety  | -                        | -                            | -                        | -                        |
| Judicial Services  | -                        | -                            | -                        | -                        |
| Law Enforcement Services                                   | 1,181,900                | 1,690,837                    | 1,772,288                | 1,786,228                |
| Boards, Commissions & Others                               | -                        | -                            | -                        | -                        |
| Capital Outlay   | 122,163                  | 475,000                      | 470,000                  | 470,000                  |
| Interest and Fiscal Charges                                | -                        | -                            | -                        | -                        |
| Principal Retirement                                       | -                        | -                            | -                        | -                        |
| <b>Total Expenditures</b>                                  | <b>\$ 1,304,063</b>      | <b>\$ 2,165,837</b>          | <b>\$ 2,242,288</b>      | <b>\$ 2,256,228</b>      |
| Excess(deficiency) of revenues<br>over(under) expenditures | \$ 598,159               | \$ -                         | \$ -                     | \$ -                     |
| Other Financing Sources and Uses                           |                          |                              |                          |                          |
| Sale of Property   | -                        | -                            | -                        | -                        |
| Capital Lease Proceeds                                     | -                        | -                            | -                        | -                        |
| Bonded Sale/ Debt Security issuance                        | -                        | -                            | -                        | -                        |
| Transfers  | -                        | -                            | -                        | -                        |
| <b>Total Other Sources (Uses)</b>                          | <b>\$ -</b>              | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>              |
| <b>Net Increase (Decrease) in Fund Balance</b>             | <b>\$ 598,159</b>        | <b>\$ -</b>                  | <b>\$ -</b>              | <b>\$ -</b>              |
| Fund Balance July 1  | \$ 214,084               | \$ 812,243                   | \$ 812,243               | \$ 812,243               |
| Fund Balance - June 30                                     | \$ 812,243               | \$ 812,243                   | \$ 812,243               | \$ 812,243               |

**HOME INCARCERATION PROGRAM**

The Home Incarceration Program is an alternative program that potentially reduces the number of housed inmates in the Detention Center. Low-risk detainees are homebound. These detainees wear bracelets, which electronically track their location. Revenue is generated through inmate payments and is used to fund one position. The Department of Public Safety administers this program.

**Budget Highlights**

The two-year budget for the Home Incarceration Program for FY2004 and FY2005 is \$75,552. The budget includes funding for 1.00 full-time equivalent position.

|                                   | FY2002<br>ACTUAL | FY2003<br>PROJECTION | FY2004<br>BUDGET | FY2005<br>BUDGET | TOTAL<br>BIENNIIUM<br>BUDGET |
|-----------------------------------|------------------|----------------------|------------------|------------------|------------------------------|
| <b>HOME INCARCERATION PROGRAM</b> |                  |                      |                  |                  |                              |
| PERSONNEL SERVICES                | \$ -             | \$ 37,776            | \$ 37,776        | \$ 37,776        | \$ 75,552                    |
| OPERATING EXPENSES                | 4,535            | -                    | -                | -                | -                            |
| CONTRACTUAL CHARGES               | -                | -                    | -                | -                | -                            |
| CAPITAL OUTLAY                    | -                | -                    | -                | -                | -                            |
| <b>TOTALS</b>                     | <b>\$4,535</b>   | <b>\$37,776</b>      | <b>\$37,776</b>  | <b>\$37,776</b>  | <b>\$75,552</b>              |
| <b>POSITION SUMMARY</b>           | <b>1.00</b>      | <b>1.00</b>          | <b>1.00</b>      | <b>1.00</b>      |                              |

The following chart shows the estimated financial sources and expenditures for the Home Incarceration Program special revenue fund.

**FY2002-FY2005 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 SPECIAL REVENUE FUND – HOME INCARCERATION PROGRAM  
 (FOR BUDGETARY PURPOSES ONLY)**

|  | FY2002<br>ACTUAL | FY2003<br>PROJECTION | FY2004<br>BUDGET   | FY2005<br>BUDGET   |
|--|------------------|----------------------|--------------------|--------------------|
| <b>Financial Sources</b>   |                  |                      |                    |                    |
| Property Taxes   | \$ -             | \$ -                 | \$ -               | \$ -               |
| County Offices   | -                | -                    | -                  | -                  |
| Intergovernmental  | -                | -                    | -                  | -                  |
| Other  | 22,324           | -                    | -                  | -                  |
| <b>Total Estimated Financial Sources</b>                           | <b>\$ 22,324</b> | <b>\$ -</b>          | <b>\$ -</b>        | <b>\$ -</b>        |
| <b>Expenditures</b>  |                  |                      |                    |                    |
| Administrative Services  | \$ -             | \$ -                 | \$ -               | \$ -               |
| General Services   | -                | -                    | -                  | -                  |
| Human Resources  | -                | -                    | -                  | -                  |
| Public Works   | -                | -                    | -                  | -                  |
| Public Safety  | 4,535            | 37,776               | 37,776             | 37,776             |
| Judicial Services  | -                | -                    | -                  | -                  |
| Law Enforcement Services   | -                | -                    | -                  | -                  |
| Boards, Commissions & Others                                       | -                | -                    | -                  | -                  |
| Capital Outlay   | -                | -                    | -                  | -                  |
| Interest and Fiscal Charges  | -                | -                    | -                  | -                  |
| Principal Retirement   | -                | -                    | -                  | -                  |
| <b>Total Expenditures</b>  | <b>\$ 4,535</b>  | <b>\$ 37,776</b>     | <b>\$ 37,776</b>   | <b>\$ 37,776</b>   |
| <b>Excess(deficiency) of revenues<br/>over(under) expenditures</b> | <b>\$ 17,789</b> | <b>\$ (37,776)</b>   | <b>\$ (37,776)</b> | <b>\$ (37,776)</b> |
| <b>Other Financing Sources and Uses</b>                            |                  |                      |                    |                    |
| Sale of Property   | \$ -             | \$ -                 | \$ -               | \$ -               |
| Capital Lease Proceeds   | -                | -                    | -                  | -                  |
| Bonded Sale/ Debt Security issuance                                | -                | -                    | -                  | -                  |
| Transfers  | 25,000           | 37,776               | 37,776             | 37,776             |
| <b>Total Other Sources (Uses)</b>                                  | <b>\$ 25,000</b> | <b>\$ 37,776</b>     | <b>\$ 37,776</b>   | <b>\$ 37,776</b>   |
| <b>Net Increase (Decrease) in Fund Balance</b>                     | <b>\$ 42,789</b> | <b>\$ -</b>          | <b>\$ -</b>        | <b>\$ -</b>        |
| <b>Fund Balance July 1</b>   | <b>\$ -</b>      | <b>\$ 42,789</b>     | <b>\$ 42,789</b>   | <b>\$ 42,789</b>   |
| <b>Fund Balance - June 30</b>                                      | <b>\$ 42,789</b> | <b>\$ 42,789</b>     | <b>\$ 42,789</b>   | <b>\$ 42,789</b>   |

## **INFRASTRUCTURE BANK/RESERVE**

The Infrastructure Bank was created in FY1997 as a result of a master ordinance and policy adopted in October 1996 regarding use of revenues from the various fee-in-lieu-of-tax and multi-county park agreements and transactions between the County and new industry. Revenue and expenditures for FY2004 and FY2005 is projected to be \$4,502,673 and \$4,683,231 respectively.

### **Economic Development Funding**

A total of \$1,158,107 of the Infrastructure Bank fund is set aside for funding of economic development programs. This includes \$100,000 in funding for Upstate Alliance for the two-year budget. The remaining funds are allocated to the Greenville Area Development Corporation (GADC) for the biennium.

### **Capital Funding**

Infrastructure Bank funds are also utilized to fund capital needs as a result of economic development. Through the issuance of special source revenue bonds, the County has the ability to fund infrastructure improvement projects. Five series of bonds have been issued to date:

- ❑ Series 1996 (\$7,805,000) for the downtown parking garage project and communications system project
- ❑ Series 1997 (\$3,860,000) for road paving improvements
- ❑ Series 1998 (\$8,315,000) for road paving improvements, the communications system project, and the extension and improvement of the runway at Donaldson Center Industrial Park
- ❑ Series 1999 (\$4,850,000) for road paving improvements
- ❑ Series 2001 (\$6,265,000) for road paving improvements

Bonds are anticipated to be issued in FY2004 in the amount of \$8,000,000 for road paving improvements.

The chart on the following page shows the estimated financial sources and expenditures for the Infrastructure Bank Special Revenue Fund.

**FY2002-FY2005 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 SPECIAL REVENUE FUND – INFRASTRUCTURE BANK  
 (FOR BUDGETARY PURPOSES ONLY)**

|  | <b>FY2002<br/>ACTUAL</b> | <b>FY2003<br/>PROJECTION</b> | <b>FY2004<br/>BUDGET</b> | <b>FY2005<br/>BUDGET</b> |
|--|--------------------------|------------------------------|--------------------------|--------------------------|
| <b>Financial Sources</b>   |                          |                              |                          |                          |
| Property Taxes   | \$ 3,569,069             | \$ 4,144,518                 | \$ 4,410,063             | \$ 4,554,932             |
| County Offices   | -                        | -                            | -                        | -                        |
| Intergovernmental  | -                        | -                            | -                        | -                        |
| Other  | 356,581                  | 135,179                      | 92,410                   | 128,299                  |
| <b>Total Estimated Financial Sources</b>                             | <b>\$ 3,925,650</b>      | <b>\$ 4,279,697</b>          | <b>\$ 4,502,473</b>      | <b>\$ 4,683,231</b>      |
| <b>Expenditures</b>  |                          |                              |                          |                          |
| Administrative Services  | \$ -                     | \$ -                         | \$ -                     | \$ -                     |
| General Services   | -                        | -                            | -                        | -                        |
| Human Resources  | -                        | -                            | -                        | -                        |
| Public Works   | 500,336                  | 500,000                      | 570,096                  | 588,011                  |
| Public Safety  | -                        | -                            | -                        | -                        |
| Judicial Services  | -                        | -                            | -                        | -                        |
| Law Enforcement Services   | -                        | -                            | -                        | -                        |
| Boards, Commissions & Others   | -                        | -                            | -                        | -                        |
| Capital Outlay   | -                        | -                            | -                        | -                        |
| Interest and Fiscal Charges  | -                        | -                            | -                        | -                        |
| Principal Retirement   | -                        | -                            | -                        | -                        |
| <b>Total Expenditures</b>  | <b>\$ 500,336</b>        | <b>\$ 500,000</b>            | <b>\$ 570,096</b>        | <b>\$ 588,011</b>        |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>\$ 3,425,314</b>      | <b>\$ 3,779,697</b>          | <b>\$ 3,932,377</b>      | <b>\$ 4,095,220</b>      |
| <b>Other Financing Sources and Uses</b>                              |                          |                              |                          |                          |
| Sale of Property   | \$ -                     | \$ -                         | \$ -                     | \$ -                     |
| Capital Lease Proceeds   | -                        | -                            | -                        | -                        |
| Bonded Sale/Debt Security issuance                                   | -                        | -                            | -                        | -                        |
| Transfers  | (4,505,121)              | (5,215,649)                  | (2,817,746)              | (3,045,935)              |
| <b>Total Other Sources (Uses)</b>                                    | <b>\$ (4,505,121)</b>    | <b>\$ (5,215,649)</b>        | <b>\$ (2,817,746)</b>    | <b>\$ (3,045,935)</b>    |
| <b>Net Increase (Decrease) in Fund Balance</b>                       | <b>\$ (1,079,807)</b>    | <b>\$ (1,435,952)</b>        | <b>\$ 1,114,631</b>      | <b>\$ 1,049,285</b>      |
| <b>Fund Balance July 1</b>   | <b>\$ 5,585,776</b>      | <b>\$ 4,505,969</b>          | <b>\$ 3,070,017</b>      | <b>\$ 4,184,648</b>      |
| <b>Fund Balance - June 30</b>  | <b>\$ 4,505,969</b>      | <b>\$ 3,070,017</b>          | <b>\$ 4,184,648</b>      | <b>\$ 5,233,933</b>      |

**MEDICAL CHARITIES**

The millage collected for Charity Hospitalization (Medical Charities) is dedicated to the medical operations of the Detention Center with remaining funds allocated to the State of South Carolina for indigent health care. The funds provide for the care of the county's medically indigent and incarcerated prisoners within the Detention Center. All functions (provision for investigation and approval of payment of Greenville County Detention Center inmates' medical expenses) are being performed in the medical division of the Detention Center.

**Budget Highlights**

The two-year budget for Medical Charities for FY2004 and FY2005 is \$7,819,113, which is 2.00% greater than the previous biennium budget.

|                          | FY2002<br>ACTUAL   | FY2003<br>PROJECTION | FY2004<br>BUDGET   | FY2005<br>BUDGET   | TOTAL<br>BIENNIUM<br>BUDGET |
|--------------------------|--------------------|----------------------|--------------------|--------------------|-----------------------------|
| <b>MEDICAL CHARITIES</b> |                    |                      |                    |                    |                             |
| PERSONNEL SERVICES       | \$1,076,356        | \$1,023,921          | \$1,303,374        | \$1,364,609        | \$2,667,983                 |
| OPERATING EXPENSES       | 2,431,295          | 2,904,177            | 2,573,565          | 2,576,433          | 5,149,998                   |
| CONTRACTUAL CHARGES      | -                  | 360                  | -                  | 1,132              | 1,132                       |
| CAPITAL OUTLAY           | -                  | -                    | -                  | -                  | -                           |
| <b>TOTALS</b>            | <b>\$3,507,651</b> | <b>\$3,928,458</b>   | <b>\$3,876,939</b> | <b>\$3,942,174</b> | <b>\$7,819,113</b>          |
| <b>POSITION SUMMARY</b>  | <b>24.00</b>       | <b>24.00</b>         | <b>24.00</b>       | <b>24.00</b>       |                             |

The following chart shows the estimated financial sources and expenditures for the Medical Charities Special Revenue Fund.

**FY2002-FY2005 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 SPECIAL REVENUE FUND – MEDICAL CHARITIES  
 (FOR BUDGETARY PURPOSES ONLY)**

|  | FY2002<br>ACTUAL    | FY2003<br>PROJECTION | FY2004<br>BUDGET      | FY2005<br>BUDGET    |
|--|---------------------|----------------------|-----------------------|---------------------|
| <b>Financial Sources</b>   |                     |                      |                       |                     |
| Property Taxes   | \$ 4,060,667        | \$ 3,715,985         | \$ 3,768,529          | \$ 3,843,900        |
| County Offices   |                     |                      |                       |                     |
| Intergovernmental  | 137,582             | 120,455              | 108,410               | 98,274              |
| Other  | 28,245              | 92,018               | -                     | -                   |
| <b>Total Estimated Financial Sources</b>                             | <b>\$ 4,226,494</b> | <b>\$ 3,928,458</b>  | <b>\$ 3,876,939</b>   | <b>\$ 3,942,174</b> |
| <b>Expenditures</b>  |                     |                      |                       |                     |
| Administrative Services  | \$ -                | \$ -                 | \$ -                  | \$ -                |
| General Services   | -                   | -                    | -                     | -                   |
| Human Resources  | -                   | -                    | -                     | -                   |
| Public Works   | -                   | -                    | -                     | -                   |
| Public Safety  | 3,507,651           | 3,928,458            | 3,876,939             | 3,942,174           |
| Judicial Services  | -                   | -                    | -                     | -                   |
| Law Enforcement Services   | -                   | -                    | -                     | -                   |
| Boards, Commissions & Others   | -                   | -                    | -                     | -                   |
| Capital Outlay   | -                   | -                    | -                     | -                   |
| Interest and Fiscal Charges  | -                   | -                    | -                     | -                   |
| Principal Retirement   | -                   | -                    | -                     | -                   |
| <b>Total Expenditures</b>  | <b>\$ 3,507,651</b> | <b>\$ 3,928,458</b>  | <b>\$ 3,876,939</b>   | <b>\$ 3,942,174</b> |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>\$ 718,843</b>   | <b>\$ 3,928,458</b>  | <b>\$ 3,876,939</b>   | <b>\$ 3,942,174</b> |
| <b>Other Financing Sources and Uses</b>                              |                     |                      |                       |                     |
| Sale of Property   | \$ -                | \$ -                 | \$ -                  | \$ -                |
| Capital Lease Proceeds   | -                   | -                    | -                     | -                   |
| Bonded Sale/Debt Security issuance                                   | -                   | -                    | -                     | -                   |
| Transfers  | -                   | -                    | (1,000,000)           | -                   |
| <b>Total Other Sources (Uses)</b>                                    | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ (1,000,000)</b> | <b>\$ -</b>         |
| <b>Net Increase (Decrease) in Fund Balance</b>                       | <b>\$ 718,843</b>   | <b>\$ -</b>          | <b>\$ (1,000,000)</b> | <b>\$ -</b>         |
| <b>Fund Balance July 1</b>   | <b>\$ 403,841</b>   | <b>\$ 1,122,684</b>  | <b>\$ 1,122,684</b>   | <b>\$ 122,684</b>   |
| <b>Fund Balance - June 30</b>  | <b>\$ 1,122,684</b> | <b>\$ 1,122,684</b>  | <b>\$ 122,684</b>     | <b>\$ 122,684</b>   |

**ROAD PROGRAM**

Road paving funds are currently provided through a \$15 road maintenance fee, Special Source Revenue Bond proceeds and the Infrastructure Bank. Funds for road paving are budgeted at \$9,650,000 for FY2004 and \$11,101,000 for FY2005. The following chart shows the estimated financial sources and expenditures for the Road Program Special Revenue Fund.

**FY2002-FY2005 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 SPECIAL REVENUE FUND – ROAD PROGRAM  
 (FOR BUDGETARY PURPOSES ONLY)**

|  | <b>FY2002<br/>ACTUAL</b> | <b>FY2003<br/>PROJECTION</b> | <b>FY2004<br/>BUDGET</b> | <b>FY2005<br/>BUDGET</b> |
|--|--------------------------|------------------------------|--------------------------|--------------------------|
| <b>Financial Sources</b>   |                          |                              |                          |                          |
| Property Taxes   | \$ -                     | \$ -                         | \$ -                     | \$ -                     |
| County Offices   | -                        | -                            | -                        | -                        |
| Intergovernmental  | -                        | -                            | -                        | -                        |
| Other  | 4,901,455                | 4,100,000                    | 4,300,000                | 4,300,000                |
| <b>Total Estimated Financial Sources</b>                             | <b>\$ 4,901,455</b>      | <b>\$ 4,100,000</b>          | <b>\$ 4,300,000</b>      | <b>\$ 4,300,000</b>      |
| <b>Expenditures</b>  |                          |                              |                          |                          |
| Administrative Services  | \$ -                     | \$ -                         | \$ -                     | \$ -                     |
| General Services   | -                        | -                            | -                        | -                        |
| Human Resources  | -                        | -                            | -                        | -                        |
| Public Works   | -                        | -                            | -                        | -                        |
| Public Safety  | -                        | -                            | -                        | -                        |
| Judicial Services  | -                        | -                            | -                        | -                        |
| Law Enforcement Services   | -                        | -                            | -                        | -                        |
| Boards, Commissions & Others   | -                        | -                            | -                        | -                        |
| Capital Outlay   | 10,116,543               | 13,100,000                   | 9,650,000                | 11,101,000               |
| Interest and Fiscal Charges  | -                        | -                            | -                        | -                        |
| Principal Retirement   | -                        | -                            | -                        | -                        |
| <b>Total Expenditures</b>  | <b>\$ 10,116,543</b>     | <b>\$ 13,100,000</b>         | <b>\$ 9,650,000</b>      | <b>\$ 11,101,000</b>     |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>\$ (5,215,088)</b>    | <b>\$ (9,000,000)</b>        | <b>\$ (5,350,000)</b>    | <b>\$ (6,801,000)</b>    |
| <b>Other Financing Sources and Uses</b>                              |                          |                              |                          |                          |
| Sale of Property   | \$ -                     | \$ -                         | \$ -                     | \$ -                     |
| Capital Lease Proceeds   | -                        | -                            | -                        | -                        |
| Bonded Sale/ Debt Security issuance                                  | 6,368,734                | 7,982,302                    | 8,540,000                | -                        |
| Transfers  | 2,305,000                | 2,608,042                    | -                        | -                        |
| <b>Total Other Sources (Uses)</b>                                    | <b>\$ 8,673,734</b>      | <b>\$ 10,590,344</b>         | <b>\$ 8,540,000</b>      | <b>\$ -</b>              |
| <b>Net Increase (Decrease) in Fund Balance</b>                       | <b>\$ 3,458,646</b>      | <b>\$ 1,590,344</b>          | <b>\$ 3,190,000</b>      | <b>\$ (6,801,000)</b>    |
| <b>Fund Balance July 1</b>   | <b>\$ 11,534,734</b>     | <b>\$ 14,993,380</b>         | <b>\$ 16,583,724</b>     | <b>\$ 19,773,724</b>     |
| <b>Fund Balance - June 30</b>  | <b>\$ 14,993,380</b>     | <b>\$ 16,583,724</b>         | <b>\$ 19,773,724</b>     | <b>\$ 12,972,724</b>     |

**VICTIMS RIGHTS**

Funds are allocated from the state for this function. These funds are to be used exclusively for victim services, such as notification of trial, notification of jail release, etc. The total two-year budget for Victim's Rights is \$2,985,567. The budget encompasses several departments, such as Circuit Solicitor, Sheriff's Office, Magistrates, Clerk of Court, and Information Systems. A total of 24.00 positions are funded through Victim's Rights.



|                         | FY2002<br>ACTUAL   | FY2003<br>PROJECTION | FY2004<br>BUDGET   | FY2005<br>BUDGET   | TOTAL<br>BIENNIUM<br>BUDGET |
|-------------------------|--------------------|----------------------|--------------------|--------------------|-----------------------------|
| <b>VICTIM'S RIGHTS</b>  |                    |                      |                    |                    |                             |
| PERSONNEL SERVICES      | \$544,962          | \$859,990            | \$1,032,468        | \$1,059,164        | \$2,091,632                 |
| OPERATING EXPENSES      | 727,077            | 340,010              | 292,500            | 198,915            | 491,415                     |
| CONTRACTUAL CHARGES     | -                  | -                    | -                  | -                  | -                           |
| CAPITAL OUTLAY          | -                  | -                    | 305,520            | 97,000             | 402,520                     |
| <b>TOTALS</b>           | <b>\$1,272,039</b> | <b>\$1,200,000</b>   | <b>\$1,630,488</b> | <b>\$1,355,079</b> | <b>\$2,985,567</b>          |
| <b>POSITION SUMMARY</b> | <b>24.00</b>       | <b>24.00</b>         | <b>24.00</b>       | <b>24.00</b>       |                             |

The following chart shows the estimated financial sources and expenditures for the Victim's Rights Special Revenue Fund.

**FY2002-FY2005 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 SPECIAL REVENUE FUND – VICTIM'S RIGHTS  
 (FOR BUDGETARY PURPOSES ONLY)**

|  | FY2002<br>ACTUAL    | FY2003<br>PROJECTION | FY2004<br>BUDGET    | FY2005<br>BUDGET    |
|--|---------------------|----------------------|---------------------|---------------------|
| <b>Financial Sources</b>   |                     |                      |                     |                     |
| Property Taxes   | \$ -                | \$ -                 | \$ -                | \$ -                |
| County Offices   | -                   | -                    | -                   | -                   |
| Intergovernmental  | 3,675,187           | 1,200,000            | 1,630,488           | 1,355,079           |
| Other  | -                   | -                    | -                   | -                   |
| <b>Total Estimated Financial Sources</b>                             | <b>\$ 3,675,187</b> | <b>\$ 1,200,000</b>  | <b>\$ 1,630,488</b> | <b>\$ 1,355,079</b> |
| <b>Expenditures</b>  |                     |                      |                     |                     |
| Administrative Services  | \$ -                | \$ -                 | \$ -                | \$ -                |
| General Services   | -                   | -                    | -                   | -                   |
| Human Resources  | -                   | -                    | -                   | -                   |
| Public Works   | -                   | -                    | -                   | -                   |
| Public Safety  | -                   | -                    | -                   | -                   |
| Judicial Services  | 1,272,039           | 1,200,000            | 1,324,968           | 1,258,079           |
| Law Enforcement Services   | -                   | -                    | -                   | -                   |
| Boards, Commissions & Others   | -                   | -                    | -                   | -                   |
| Capital Outlay   | -                   | -                    | 305,520             | 97,000              |
| Interest and Fiscal Charges  | -                   | -                    | -                   | -                   |
| Principal Retirement   | -                   | -                    | -                   | -                   |
| <b>Total Expenditures</b>  | <b>\$ 1,272,039</b> | <b>\$ 1,200,000</b>  | <b>\$ 1,630,488</b> | <b>\$ 1,355,079</b> |
| <b>Excess (deficiency) of revenues<br/>over (under) expenditures</b> | <b>\$ 2,403,148</b> | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Other Financing Sources and Uses</b>                              |                     |                      |                     |                     |
| Sale of Property   | \$ -                | \$ -                 | \$ -                | \$ -                |
| Capital Lease Proceeds   | -                   | -                    | -                   | -                   |
| Bonded Sale/Debt Security issuance                                   | -                   | -                    | -                   | -                   |
| Transfers  | -                   | -                    | -                   | -                   |
| <b>Total Other Sources (Uses)</b>                                    | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Net Increase (Decrease) in Fund Balance</b>                       | <b>\$ 2,403,148</b> | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Fund Balance July 1</b>   | <b>\$ -</b>         | <b>\$ 2,403,148</b>  | <b>\$ 2,403,148</b> | <b>\$ 2,403,148</b> |
| <b>Fund Balance - June 30</b>  | <b>\$ 2,403,148</b> | <b>\$ 2,403,148</b>  | <b>\$ 2,403,148</b> | <b>\$ 2,403,148</b> |